

DEPARTMENT OF GENERAL SERVICES
Records Management Division

SCHEDULE
NO. C-526

PAGE
NO. 1 of 6

RECORDS RETENTION AND DISPOSAL SCHEDULE

Prince George's County Office of Finance		Treasury
AGENCY		DIVISION
Item No.	Description	Retention
1.	<p><u>THE CASH RECEIPTS SUMMARY</u> consists of records prepared by the Treasurer for cash collected by that office, showing the account number, title of the account, an explanation where necessary, the amount, the total collected with a bi-monthly recapitulation. (Including Leasehold Taxes).</p> <p>1975 - Present</p>	Cut off at end of fiscal year; retain for seven (7) additional years, then destroy.
2.	<p><u>INCREASE & DECREASE IN ASSESSMENT NOTICES</u>: consisting of computer print-out of Assessments made annually by the State Department of Assessments.</p> <p>1977 - Present</p>	Cut off at end of fiscal year, retain for three (3) additional years, then destroy.
3.	<p><u>INCORPORATED TOWN TAX JOURNAL</u>: This is a record of taxes collected by the County from incorporated towns within within the County giving the date of collection, the name of the town and the amount of the tax. This record is now incorporated in the General Ledger kept by the Accounting Officer.</p> <p>1947 - 1955</p>	Retain permanently.
4.	<p><u>TAX SALE JOURNAL</u> (Final Tax Sales, Back Tax Record): The Tax Sale Journal, arranged by name or number and date of sale, includes a taped-in newspaper clipping announcing the sale and tax district and giving the name of the delinquent taxpayer, the amount of taxes due and the accrued interest and cost of the sale, the sale number, the Clerk's fee, and a notation of redemption if redeemed by the owner. If the property is purchased an acknowledgement of purchase is entered, signed by the purchaser and showing the amount paid. This record is maintained in the IBM room.</p> <p>1890 - Present</p>	Retain permanently.
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Schedule approved by Department, Agency or Division Representative

<i>Richard B. Bradley</i>	<i>Deputy Director of Finance</i>	<i>10-1-82</i>
Signature	Title	Date

Schedule Authorized by Hall of Records Commission

Disposal Authorized by Board of Public Works

<i>11/3/82</i>	<i>Edward J. Gray</i>	<i>11/3/82</i>	<i>11/3/82</i>
Date	Archivist	Date	Secretary

Distribution: White - Hall Of Records, Green - Hall Of Records, Canary - Brd. Of Public Works, Pink - Records Manager, Gold - Records Center, Blue - Department/Agency.

RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. 0-526

PAGE
NO. 2 of 6

Item No.	Description	Retention
5.	<u>SUBDIVISION INDEX</u> : This is an index arranged by name of the subdivision giving the tax district number so that the subdivision can be located in the Levy Books and Assessment Record.	Cut off at end of fiscal year; retain until new index is provided in July, then destroy.
6.	<u>LEVY BOOKS (Tax Roll Books)</u> : The Levy Books from the Assessment Record are arranged alphabetically under each tax district giving the account number for each taxpayer, a description of the property, and the amount of taxes credited to the State, County, Park & Planning, Sanitary, Front Footage, and Special Area, the as valorem assessment, the total tax with the date of payment of the tax entered by hand from the receipted tax bill. Notation is made for property sold at tax sales giving the date and name of the purchaser. Since 1942 the Levy Books have been machine prepared. Prior to 1902 the Levy Books give only the amount of the assessment, the name and address of the taxpayer, the tax district, the amount of taxes, real and personal, the date of payment and the amount. In 1902 a more elaborate system was introduced which included a brief description of the property and a breakdown of the assessment and taxes. Since 1953 the Levy Book series has included one tax volume for 3/4 and 1 1/2 year property improvements made at such intervals within the year and one volume for Farm and Business personal taxes showing the amount of the assessment as a total without description of the property and amount of the taxes. Beginning in 1957 the Farm and Business Levy Book was divided into separate series, the Business Section was titled Public Utilities, Corporations and Bank Stock, and Farm continued under that title. From 1926 to 1944 separate volumes were maintained for household goods showing total assessment and tax without description of the property. 1850, 1357, 1867-1868, 1870-1879, 1884 - Present	Retain permanently.

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RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. 826

PAGE
NO. 3 of 6

Item No.	Description	Retention
7.	<p><u>DAILY CASH RECEIPTS REGISTER:</u> The Register is a record of daily tax receipts giving the tax district, the individual account number, the amount of taxes credited to the County, State, Park & Planning, Metropolitan Area, Sanitary, Front Footage, Special Area, the ad valorem tax, and the total tax. Information is posted to this record from the receipted tax bills and is the basis for the Daily Cash Receipts Summary Sheets.</p> <p>1975 - Present</p>	Cut off at end of fiscal year, retain for seven (7) additional years, then destroy.
8.	<p><u>DAILY CASH RECEIPT SUMMARY SHEETS:</u> The Daily Cash Receipts Summary gives daily collections by account and account number as totals. Only three accounts requiring disbursements are still handled by the Treasurer, Building Inspector office supplies and printing, Public Works Department supervision, supplies and maintenance, and Recreation Department Projects expenses; these accounts appear on the summary sheet giving the account number and total expenses. The information contained in the summary sheets is obtained from the Daily Cash Receipts Register and is posted daily to the Daily Cash Receipts Summary Journal.</p> <p>In 1954 the General Ledger was discontinued and several records were substituted, the Daily Cash Receipts Summary Sheet, the Daily Cash Receipts Register, and the General or Budget Ledger prepared by the Accounting Officer in the Commissioner's office. The Treasurer's continued to be the collecting agency after 1950 when the Accounting Officer took charge of disbursements with the exception of three accounts, Building Inspection, Public Works, and Recreation. Two sets of sheets are prepared prepared daily for collections, one of which goes to the Accounting Officer for entry in the General or Budget Ledger and one is posted to the Treasurer's Daily Cash Receipts Summary Journal and filed.</p>	Cut off at end of fiscal year, retain for seven (7) additional years, then destroy.
9.	<p><u>INCORPORATED TOWN TAX RECEIPT SUMMARY:</u> The sheets are a record of the payment of taxes by incorporated towns in Prince George's County showing the date of payment, the name of the town and the amount of tax collected. This information is entered in the Incorporated Town Tax Journal, a permanent record.</p> <p>1975 - Present</p>	Retain permanently.

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RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. C-826

PAGE
NO. 4 of 6

8/75

Item No.	Description	Retention
10.	<p><u>BANK BOND AGREEMENTS</u>: This file is composed of Deposit & Escrow formal agreements and of report copies from the Treasurer to indemnity companies and banks and to the Treasurer from banks and indemnity companies giving information on the amount of bank deposits and the amount of bond in escrow securing such deposits. The Treasurer's reports give the date, the names of the depository banks, the amount of bonds in escrow, the amount of the deposits and the totals with the Treasurer's signature. The bank and indemnity company reports show the amount, type series, and serial number of the bonds in escrow covering the Treasurer's deposits.</p> <p>1950 - Present</p>	Retain permanently.
11.	<p><u>INDEX TO CORPORATION & BANK PERSONAL PROPERTY</u>: This is an index of foreign and domestic corporations and banks giving the name and the account number of recording in the Levy Book. This file is active for five years or until new cards are prepared.</p> <p>1965 - Present</p>	Cutoff at end of fiscal year; retain five (5) additional years, then destroy.
12.	<p><u>INCREASE/DECREASE IN ASSESSMENT NOTICES</u>: A printed certificate reflecting increases/decreases in assessments are prepared by the State Assessment Office for the Treasurer's office. The print-out gives the date, the name of the taxpayer, the tax year, the amount of the assessment and description of the property, the reason for the change.</p> <p>1978 - Present</p>	Cut off at end of fiscal year; retain for seven (7) additional years, then destroy.
13.	<p><u>CASH BOOK (Back Tax Payments)</u>: The Cash Book gives individual tax payments by date, district, and account number, listing the type of tax and interest, and the total payment. In 1948 the IBM tax card system was adopted and the Cash Book continued only as a book of entry for the collection of back taxes.</p> <p>1978 - Present</p>	Cut off at end of fiscal year; retain for three (3) additional years, then destroy.
14.	<p><u>TAX SALE LISTS</u>: These annual lists cover both real and personal property sold by the County giving the tax account number, the name and address of the delinquent taxpayer, a description of the property, the amount of the assessment and of the tax. When taxes were paid by redemption or sale the entry was crossed out and re-entered in the Tax Sale Journal and the Cash Receipts Journal.</p> <p>1978 - Present</p>	Cut off at end of fiscal year; retain for three (3) additional years, then destroy.

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RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. C-526

PAGE
NO. 5 of 6

Item No.	Description	Retention
15.	<p>TAX SALE DAY BOOK: This housekeeping type record is a rough journal prepared at the time of the sale giving the name of the owner, the amount of taxes due, and a notation of payment if the property is redeemed by the owner, if not redeemed the name of the highest bidder is shown with the amount of the bid. This information is re-recorded in the Tax Sale Journal and in the Levy List and Assessment Records.</p> <p>1978 - Present</p>	<p>Cut off at end of fiscal year; retain for three (3) additional years, then destroy.</p>
16.	<p>TAX SALE CERTIFICATES/REDEMPTIONS/FINAL DECREES: These files are composed of the Certificates of Tax Sale giving the name of the owner and purchaser, the amount of taxes, interest and costs due, a brief description of the property, the signature of the Treasurer, and the notarization. When property is redeemed by the owner after the tax sale a notation of redemption is made on the reverse side of the Certificate of Tax Sale. This file also includes copies of the final decrees in equity by the Circuit Court, ordering the Collector of Taxes (Treasurer) to execute a deed in fee simple for the purchaser. Decrees are recorded in the records of the Clerk of the Circuit Court.</p> <p>1975 - Present</p>	<p>Cut off at end of fiscal year; retain for three (3) additional years, then destroy.</p>
17.	<p>STATE TAX REFUND CLAIMS: This file is composed of completed forms filed with the County Treasurer for the purpose of refunding taxes or portions of taxes erroneously paid by the claimant to the State through the County Treasurer giving the date of filing, the name and address of the claimant, the date of the tax payment, the nature of the tax, and the reason for the requested refund with the signature of the claimant. This form includes the signature of approval of the Treasurer and the signature by the State Comptroller authorizing the refund.</p> <p>1978 - Present</p>	<p>Cut off at end of fiscal year; retain for three (3) additional years, then destroy.</p>
18.	<p>GENERAL FILES: The General File is composed of correspondence with private persons, institutions, and with public agencies on tax matters; inter-office correspondence; purchase requisitions, stores requests, office budget documents, etc.</p> <p>1977 - Present</p>	<p>Cut off at end of fiscal year; retain for three (3) additional years, then destroy.</p>

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RECORDS RETENTION AND DISPOSAL SCHEDULE
(CONTINUATION SHEET)

SCHEDULE
NO. G-526

PAGE
NO. 6 of 6

Item No.	Description	Retention
19.	<u>MONTHLY REPORT (I1401)</u> : Treasury Monthly Stub Summary which is used for the compilation of remittances to the various agencies and to prepare certain monthly reports for management. 1972 - Present	Cut off at end of fiscal year; retain for seven (7) years, then destroy.
20.	<u>MONTHLY TRANSACTION REPORT (I1403)</u> : A listing of all transactions against a taxpayer's account by account number. 1972 - Present	Cut off at end of fiscal year; retain for five (5) additional years, then destroy.
21.	<u>TREASURER'S INPUT BATCHES</u> : Batches of paid bills, real and personal property tax. 1972 - Present	Cut off at end of fiscal year; retain for five (5) additional years, then destroy.
22.	<u>INPUT TRANSACTION REPORT (I1106)</u> : Input transactions and batches to the Treasurer's Automated Computer System. 1972 - Present	Cut off at end of fiscal year; retain for three (3) additional years, then destroy.
23.	<u>MICROFICHE (I1121)</u> : A detailed history of individual taxpayer's accounts. 1972 - Present	Retain permanently.
24.	<u>MONEYMAX REPORTS</u> : Various reports concerning investments, cashflow, accrued interest, swaps and trades, etc. 1981 - Present	Cut off at end of fiscal year; retain for seven (7) additional years, then destroy.
*****LAST ITEM*****		